



# ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF CEDERBERG MUNICIPALITY

ANNUAL BUDGET OF

# **CEDERBERG MUNICIPALITY**

2015/2016 TO 2017/18  
MEDIUM TERM REVENUE AND  
EXPENDITURE FORECASTS

Copies of this document can be viewed:

- All public libraries within the municipality
- At [www.cederbergmunicipality.co.za](http://www.cederbergmunicipality.co.za)

## Table of Contents

ANNEXURE .....	
PART 1 – ANNUAL BUDGET .....	<b>2</b>
1.1 MAYOR'S REPORT.....	2
1.2 COUNCIL RESOLUTIONS .....	2
1.3 EXECUTIVE SUMMARY .....	3
1.4 OPERATING REVENUE FRAMEWORK .....	4
1.5 OPERATING EXPENDITURE FRAMEWORK.....	8
1.6 CAPITAL EXPENDITURE .....	12
1.7 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY.....	13

# Part 1 – Annual Budget

## 1.1 Mayor's Report

In his Budget Speech to Parliament on 03<sup>th</sup> of March 2015, the Minister of Finance said: “

“The 2015 Budget presents a story about making the right choices in order to change the trajectory of our economy and society. In short, this 2015 budget is about four things:

- 1) Narrowing the budget deficit;
- 2) Improving the quality of spending;
- 3) Reducing constraints on the economy; and
- 4) Continued support for programmes that benefit the poor the most. I take it for granted that we are all agreed on the need to protect the poor and the vulnerable in our society, so I am not going to dwell on the fourth point”

Cederberg Municipality was in no way immune to the harsh economic realities.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Cederberg Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of the municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

## 1.2 Council Resolutions

On 29 May 2015 the Council of Cederberg Municipality met in the Council Chambers to consider the annual budget of the municipality for the financial year 2015/16. The Council consider and noted the following resolutions:

1. The Council of Cederberg Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) consider:
  - 1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification)

- 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote)
- 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type)
- 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
  - 1.2.1. Budgeted Financial Position
  - 1.2.2. Budgeted Cash Flows
  - 1.2.3. Cash backed reserves and accumulated surplus reconciliation
  - 1.2.4. Asset management; and
  - 1.2.5. Basic service delivery measurement
2. The Council of Cederberg Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) consider with effect from 1 July 2015 as set out in tariffs list
  - 2.1. the tariffs for property rates –
  - 2.2. the tariffs for electricity
  - 2.3. the tariffs for the supply of water
  - 2.4. the tariffs for sanitation services
  - 2.5. the tariffs for solid waste services
  - 2.6. the tariffs for other services

### **1.3 Executive Summary**

The application of sound financial management principles for the compilation of the municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality business and service delivery priorities were reviewed as part of this year's planning and budget process

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers

National Treasury's MFMA Circular No.75 were used to guide the compilation of the 2015/16 MTREF.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;

- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable capital/borrowing.

**Table 1 Consolidated Overview of the 2015/16 MTREF**

Description	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
Total Operating revenue	222 210	236 249	250 798
Total Operating Expenditure	221 469	233 953	247 299
Surplus/(Deficit) for the year	741	2296	3499
Total Capital Expenditure	70 582	70 966	56 025

Total operating revenue will grow by 12.8% over the MTREF period. Total operating expenditure for the 2015/16 financial year has been appropriated at R 221 million and translates into a budgeted surplus of R 741000. The Municipality budget for depreciation of R16 million and debt impairment of R 8 million in the 2015/16 year. This is the same trend for the following years to back up reserves to replace infrastructure assets in future with own funds and be lesser grant depended in year 2017/2018. The capital budget of R 70.582 million in 2015/2016 are mainly upgrading of water and waste water management and electricity.

The Budget Summary provided in the following table provides a concise overview of Cederberg Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

## 1.4 Operating Revenue Framework

For Cederberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;

- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2015/16 MTREF (classified by main revenue source):

**Table 2 Summary of revenue classified by main revenue source**

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

WCU2 Cedarberg - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	24 031	27 130	30 190	32 354	31 574	31 574	31 573	35 901	38 059	40 350
Property rates - penalties & collection charges		–	–	–	–	780	780	780	900	950	1 000
Service charges - electricity revenue	2	48 856	52 537	54 894	62 524	70 013	70 013	65 270	71 990	76 191	80 382
Service charges - water revenue	2	9 459	9 282	11 210	18 378	17 192	17 192	17 191	27 438	28 582	30 800
Service charges - sanitation revenue	2	5 518	5 883	7 878	6 637	6 700	6 700	6 700	7 283	8 239	8 694
Service charges - refuse revenue	2	3 341	3 232	4 887	6 552	5 974	5 974	5 974	6 283	6 706	7 451
Service charges - other		–	–	–	–	1 895	1 895	1 212	–	–	–
Rental of facilities and equipment		2 745	2 826	2 818	3 332	3 383	3 383	3 383	3 579	3 786	4 006
Interest earned - external investments		1 474	676	242	289	217	217	217	230	243	258
Interest earned - outstanding debtors		2 283	2 712	2 717	2 573	2 943	2 943	2 943	3 113	3 294	3 485
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		3 337	1 746	2 590	1 326	2 717	2 717	2 717	2 874	3 041	3 218
Licences and permits		764	819	877	–	909	909	909	961	1 017	1 076
Agency services		972	1 053	1 246	1 966	1 306	1 306	1 306	1 382	1 462	1 547
Transfers recognised - operational		37 019	34 069	48 431	44 510	70 390	70 390	70 390	54 155	58 438	62 166
Other revenue	2	9 372	11 444	2 383	1 384	2 013	2 013	2 013	2 120	2 240	2 367
Gains on disposal of PPE		–	–	–	5 600	5 600	5 600	5 600	4 000	4 000	4 000
Total Revenue (excluding capital transfers and contributions)		149 171	153 408	170 363	187 425	223 606	223 606	218 178	222 210	236 249	250 798
Expenditure By Type											
Employee related costs	2	57 587	58 230	67 027	66 683	66 683	66 683	61 604	64 723	68 016	71 993
Remuneration of councillors		3 569	3 457	4 076	4 451	4 487	4 487	4 487	4 675	4 951	5 228
Debt impairment	3	8 228	3 331	6 959	8 000	8 000	8 000	8 000	8 000	8 500	9 000
Depreciation & asset impairment	2	12 310	13 956	13 592	15 248	15 248	15 248	15 248	16 000	16 500	17 500
Finance charges		3 220	3 649	4 810	4 320	4 320	4 320	4 320	4 820	5 090	5 375
Bulk purchases	2	43 423	50 436	56 020	55 000	57 500	57 500	56 915	60 692	64 091	67 680
Other materials	8	5 948	5 778	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	28 924	39 004	49 736	33 700	66 620	66 620	66 620	62 558	66 805	70 523
Loss on disposal of PPE		2 037	635	1 923	–	–	–	–	–	–	–
Total Expenditure		165 246	178 476	204 143	187 402	222 858	222 858	217 194	221 469	233 953	247 299
Surplus/(Deficit)											
Transfers recognised - capital		(16 075)	(25 068)	(33 780)	23	748	748	984	741	2 296	3 499
Contributions recognised - capital	6	28 658	46 160	35 057	40 902	37 844	37 844	37 844	57 222	64 955	51 535
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise more than 67% of the total revenue in 2015/2016. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality

Operating grants and transfers totals R 54.155 million in the 2015/16 financial year and steadily increases to R 62.166 million by 2017/18.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of Cederberg Municipality. For the 2015/16 financial year the following tariffs increases are proposed:



### Table 3 Operating Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		33 637	34 067	32 413	41 017	53 173	53 173	50 355	54 477	57 940
Local Government Equitable Share		23 008	26 013	28 188	30 797	30 797	30 797	34 235	36 690	39 235
Finance Management		1 250	1 250	1 300	1 450	1 450	1 450	1 450	1 475	1 550
Municipal Systems Improvement		790	809	866	634	634	634	630	657	733
Water Services Operating Subsidy		-	-	211	3 300	-	-	-	-	-
EPWP Incentive		-	-	1 000	1 328	1 328	1 328	1 007	-	-
Integrated National Electrification Programme		-	-	-	2 763	-	-	-	-	-
Fisheries		-	-	-	-	18 233	18 233	-	-	-
MIG: PMU		-	-	848	745	730	730	782	794	819
Operating Transfers and Grants		8 589	5 995					12 251	14 861	15 603
Provincial Government:		3 368	2	3 750	3 442	14 241	14 241	3 800	3 961	4 226
Health subsidy		16	2	-	-	-	-	-	-	-
Housing		2 914	-	-	-	8 322	8 322	-	-	-
		316	-	-	-	-	-	-	-	-
Operating Transfers and Grants		122	-	703	-	2 347	2 347	-	-	-
Provincial Government: Library Services		-	-	2 927	3 285	3 285	3 285	3 476	3 685	3 906
Community development Work Programme		-	-	99	157	194	194	162	171	179
PGWC SPATIAL DEVELOPMENT FRAMEWORK		-	-	21	-	93	93	-	-	-
Maintenance and Construction of Roads		-	-	-	-	-	-	62	-	-
Sustainability Operational Support Grant		-	-	-	-	-	-	100	105	141
District Municipality:		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		15	-	12 269	-	2 926	2 926	-	-	-
Rural Development and Land Reform		-	-	12 269	-	2 926	2 926	-	-	-
LOTTO		15	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	37 020	34 069	48 432	44 459	70 339	70 339	54 155	58 438	62 166
<b>Capital Transfers and Grants</b>										
National Government:		23 487	41 205	34 892	31 322	35 651	35 651	51 773	49 955	24 535
Municipal Infrastructure Grant (MIG)		12 382	15 534	7 775	14 171	14 186	14 186	14 498	14 929	15 569
Regional Bulk Infrastructure		11 105	20 529	18 169	15 800	15 800	15 800	30 975	28 726	-
Rural Transport Services and Infrastructure		-	-	-	51	-	-	-	-	-
Other Capital Transfers and Grant		-	5 141	-	-	-	-	-	-	-
Municipal System Improvement Grant		-	-	24	300	300	300	300	300	300
WSOG		-	-	1 789	-	3 000	3 000	3 000	3 000	5 666
INEG		-	-	7 135	1 000	2 365	2 365	3 000	3 000	3 000
Provincial Government:		4 734	3 560	165	9 631	2 244	2 244	5 449	15 000	27 000
Housing		4 734	3 560	-	7 481	-	-	2 789	15 000	27 000
provincial Government: Library Services		-	-	165	2 150	2 244	2 244	2 660	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		435	1 394	-	-	-	-	-	-	-
Rural Development and Grant Providers		-	-	-	-	-	-	-	-	-
		435	1 394	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	28 656	46 160	35 057	40 953	37 895	37 895	57 222	64 955	51 535
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		65 676	80 228	83 490	85 412	108 234	108 234	111 377	123 393	113 701

## 1.5 Operating Expenditure Framework

- Property rates:
- A tariff increase of:
  - 6.5 % for residential properties
  - 8% Farms and Business properties
  - 9% Government Institutions
- Water and Impact of Tariff Increases:
  - A new tariff structure was implemented for water based on the increase of running cost. The current basic infrastructure fee for water will increase from R 79.00 (vat excluded) till R 95.00 (vat excluded) for residents and R 150 (vat excluded) for business to maintain and renew the water infrastructure in Cederberg Municipality. In addition 6 kℓ water per 30-day period will again be granted free of charge to all indigent residents.
- Sale of Electricity: A tariff increase of 10.00%. Registered indigents will again be granted 50 kWh per 30-day period free of charge.
- Sanitation: A tariff increase of 6%. Indigent consumers are fully subsidized and don't pay for sanitation according to Council Policy
- Basic Fee of R 25.00 (vat excluded) will be charged.
- Waste Removal and Impact of Tariff Increases: A tariff increase of 6%. Registered indigent customers will get a rebate on basic fee only.
- A basic fee of R 15.75(vat excluded) will be charged for residents
- A basic fee of R 125.00 (vat excluded) will be charged for business
- Other revenue consists of various items such as income received from permits and licenses, building plan fees, connection fees, fines collected and other sundry receipts.

**Table 4 Summary of operating expenditure by standard classification item**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Expenditure By Type</b>											
Employee related costs	2	57 587	58 230	67 027	66 683	66 683	66 683	61 604	64 723	68 016	71 993
Remuneration of councillors		3 569	3 457	4 076	4 451	4 487	4 487	4 487	4 675	4 951	5 228
Debt impairment	3	8 228	3 331	6 959	8 000	8 000	8 000	8 000	8 000	8 500	9 000
Depreciation & asset impairment	2	12 310	13 956	13 592	15 248	15 248	15 248	15 248	16 000	16 500	17 500
Finance charges		3 220	3 649	4 810	4 320	4 320	4 320	4 320	4 820	5 090	5 375
Bulk purchases	2	43 423	50 436	56 020	55 000	57 500	57 500	56 915	60 692	64 091	67 680
Other materials	8	5 948	5 778								
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	28 924	39 004	49 736	33 700	66 620	66 620	66 620	62 558	66 805	70 523
Loss on disposal of PPE		2 037	635	1 923	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>165 246</b>	<b>178 476</b>	<b>204 143</b>	<b>187 402</b>	<b>222 858</b>	<b>222 858</b>	<b>217 194</b>	<b>221 469</b>	<b>233 953</b>	<b>247 299</b>

The budgeted allocation for employee related costs for the 2015/2016 financial year totals R65 million. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 4.4% for the 2015/16 financial year. An annual increase of inflations plus 0.25% has been included in the two outer years of the MTREF. As part of the planning assumptions and interventions all vacancies were originally removed from the budget and a report was compiled by the Corporate Services Department relating to the prioritization of critical vacancies within the Municipality. The outcome of this

exercise was the inclusion of R 1.2million in the 2015/16 financial year relating to critical and strategically important vacancies. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the budget.

The provision of debt impairment was determined based on a budgeted collection rate of 95% and the Debt Write-off Policy of the municipality as the indigent profile of the municipality are growing. For the 2015/16 financial year this amount equates to R8 million and escalates to 9 million by 2017/18. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Please note that an asset replacement programme is in place. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R16 million for the 2015/16 financial and equates to 7% of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register.

## Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3 542	3 688	3 161	6 350	5 760	5 760	14 330	15 159	16 037
Infrastructure - Road transport		921	938	386	1 435	1 310	1 310	1 455	1 539	1 628
Roads, Pavements & Bridges		921	938	386	1 435	1 310	1 310	1 455	1 539	1 628
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 411	610	667	600	580	580	4 320	4 570	4 835
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 411	605	667	600	580	580	4 320	4 570	4 835
Street Lighting		-	5	-	-	-	-	-	-	-
Infrastructure - Water		412	1 480	1 126	3 105	2 705	2 705	7 145	7 559	7 997
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		412	1 480	1 126	3 105	2 705	2 705	7 145	7 559	7 997
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		471	535	819	805	785	785	1 075	1 137	1 203
Reticulation		471	535	819	805	785	785	1 075	1 137	1 203
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		327	125	163	405	380	380	335	354	374
Waste Management		327	125	163	405	380	380	335	354	374
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		322	120	173	441	441	441	553	584	618
Parks & gardens		322	120	76	128	128	128	123	129	137
Sportsfields & stadia		-	-	97	313	313	313	430	455	481
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2 084	1 970	1 894	1 178	1 057	1 057	711	754	798
General v ehicles		224	875	821	250	250	250	250	265	280
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		63	-	-	-	-	-	40	42	45
Furniture and other office equipment		1 203	-	20	55	55	55	15	16	17
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	150	159	168
Other Buildings		594	775	398	420	420	420	150	159	170
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	320	-	453	332	332	106	114	119
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	5 948	5 778	5 228	7 969	7 258	7 258	15 593	16 497	17 454

For the 2015/16 financial year, 92% of R15.5 million of total repairs and maintenance will be spent on infrastructure assets. Water infrastructure has received a significant proportion of this allocation totaling 49 per cent.

### **1.5.1 Free Basic Services: Basic Social Services Package**

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

## 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

**Table 5 2015/16 Medium-term capital budget per vote**

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding									2015/16 Medium Term Revenue & Expenditure Framework		
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	122	-	-	-	-	-	-	-
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		-	-	9	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		-	-	5 623	2 150	2 150	2 150	2 150	2 700	15 500	28 455
Vote 5 - CORPORATE AND STRATEGIC SERVICES		-	-	218	300	300	300	300	300	300	300
Vote 6 - ENGINEERING AND PLANNING SERVICES		-	-	30 271	27 225	31 630	31 630	31 630	57 286	49 631	22 780
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	36 243	29 675	34 080	34 080	34 080	60 286	65 431	51 535
Single-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		275	640	-	250	250	250	250	400	450	550
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		1 000	535	-	30	30	30	30	150	70	270
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		9 842	9 586	-	13 701	6 715	6 715	6 715	6 304	1 095	1 095
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 199	1 925	-	630	630	630	630	1 361	375	675
Vote 6 - ENGINEERING AND PLANNING SERVICES		24 635	44 270	-	5 897	10 381	10 381	10 381	2 081	3 521	1 900
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		36 951	56 956	-	20 508	18 006	18 006	18 006	10 296	5 511	4 490
Total Capital Expenditure - Vote		36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 582	70 942	56 025
Capital Expenditure - Standard											
Governance and administration		2 474	3 100	349	1 210	1 210	1 210	1 210	2 211	1 195	1 795
Executive and council		275	640	122	250	250	250	250	400	450	550
Budget and treasury office		1 000	535	9	30	30	30	30	150	70	270
Corporate services		1 199	1 925	218	930	930	930	930	1 661	675	975
Community and public safety		9 842	9 586	4 334	15 851	8 865	8 865	8 865	9 004	16 595	29 550
Community and social services		111	180	296	4 504	4 548	4 548	4 548	3 515	595	1 095
Sport and recreation		932	1 023	4 038	3 866	4 317	4 317	4 317	2 700	1 000	1 455
Public safety		135	-	-	-	-	-	-	-	-	-
Housing		8 664	8 383	-	7 481	-	-	-	2 789	15 000	27 000
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 677	3 650	6 215	5 476	5 425	5 425	5 425	5 918	4 506	5 341
Planning and development		351	-	-	-	-	-	-	-	-	-
Road transport		3 326	3 650	6 215	5 476	5 425	5 425	5 425	5 918	4 506	5 341
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		20 958	40 620	25 345	27 166	35 936	35 936	35 936	53 448	48 670	19 339
Electricity		552	5 380	4 630	6 000	5 365	5 365	5 365	12 500	5 500	3 000
Water		11 162	22 751	16 203	4 000	10 857	10 857	10 857	14 280	17 540	5 966
Waste water management		6 226	12 489	4 221	15 666	18 214	18 214	18 214	25 168	24 630	10 373
Waste management		3 018	-	291	1 500	1 500	1 500	1 500	1 500	1 000	-
Other		-	-	-	480	650	650	650	-	-	-
Total Capital Expenditure - Standard	3	36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 581	70 966	56 025
Funded by:											
National Government		23 350	42 192	30 525	31 271	35 650	35 650	35 650	51 773	49 955	24 535
Provincial Government		5 193	3 967	240	9 682	2 194	2 194	2 194	5 449	15 000	27 000
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		157	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	28 700	46 160	30 765	40 953	37 844	37 844	37 844	57 222	64 955	51 535
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	2 500	3 460	7 790	12 155	12 155	12 155	11 580	3 121	-
Internally generated funds		8 251	8 296	2 018	1 440	2 087	2 087	2 087	1 780	2 890	4 490
Total Capital Funding	7	36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 582	70 966	56 025

From the R 222 million allocations to the Municipality, R70 million is designated for Capital Projects. The Municipality has also allocated internally generated funds and need to apply for a medium term loan to boost the Capital Spending. Our decision to commit additional funds to Capital spending has been informed by the broader Cederberg Community through the broad public participation process as well as by our believe that it is indeed capital spending that create sustainable employment and enable the entire Cederberg area to enjoy sustainable infrastructure that will further promote economic activity in the area. Spending in infrastructure

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

- Water Treatment Works: R 10.95 million

## 1.7 Annual Budget Tables - Parent Municipality

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF as considered by the Council. Each table is accompanied by *explanatory notes* on the facing page/.

**Table 6 MBRR Table A1 - Budget Summary**

WC012 Cedarberg - Table A1 Budget Summary										
Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Financial Performance</b>										
Property rates	24 031	27 130	30 190	32 354	32 354	32 354	32 353	36 801	39 009	41 350
Service charges	67 174	70 934	78 869	94 091	101 775	101 775	96 347	112 994	119 718	127 327
Investment revenue	1 474	676	242	289	217	217	217	230	243	258
Transfers recognised - operational	37 019	34 069	48 431	44 510	70 390	70 390	70 390	54 155	58 438	62 166
Other own revenue	19 473	20 600	12 631	16 181	18 870	18 870	18 871	18 030	18 840	19 698
Total Revenue (excluding capital transfers and contributions)	149 171	153 408	170 363	187 425	223 606	223 606	218 178	222 210	236 249	250 798
Employee costs	57 587	58 230	67 027	66 683	66 683	66 683	61 604	64 723	68 016	71 993
Remuneration of councillors	3 569	3 457	4 076	4 451	4 487	4 487	4 487	4 675	4 951	5 228
Depreciation & asset impairment	12 310	13 956	13 592	15 248	15 248	15 248	15 248	16 000	16 500	17 500
Finance charges	3 220	3 649	4 810	4 320	4 320	4 320	4 320	4 820	5 090	5 375
Materials and bulk purchases	49 371	56 214	56 020	55 000	57 500	57 500	56 915	60 692	64 091	67 680
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 189	42 969	58 618	41 700	74 620	74 620	74 620	70 558	75 305	79 523
Total Expenditure	165 246	178 476	204 143	187 402	222 858	222 858	217 194	221 469	233 953	247 299
Surplus/(Deficit)	(16 075)	(25 068)	(33 780)	23	748	748	984	741	2 296	3 499
Transfers recognised - capital	28 658	46 160	35 057	40 902	37 844	37 844	37 844	57 222	64 955	51 535
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 581	70 966	56 025
Transfers recognised - capital	28 700	46 160	30 765	40 953	37 844	37 844	37 844	57 222	64 955	51 535
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	2 500	3 460	7 790	12 155	12 155	12 155	11 580	3 121	-
Internally generated funds	8 251	8 296	2 018	1 440	2 087	2 087	2 087	1 780	2 890	4 490
Total sources of capital funds	36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 582	70 966	56 025
<b>Financial position</b>										
Total current assets	39 350	47 890	34 427	62 848	57 033	57 033	52 866	62 391	73 396	83 014
Total non current assets	426 945	470 885	485 910	539 349	539 349	539 349	539 349	534 652	540 177	550 296
Total current liabilities	34 696	57 805	64 528	32 011	32 011	32 011	46 138	52 715	50 815	39 915
Total non current liabilities	42 743	49 363	57 661	40 619	40 619	40 619	59 366	79 353	84 933	92 961
Community wealth/Equity	388 856	411 607	398 148	529 567	523 752	523 752	486 711	464 975	477 825	500 434
<b>Cash flows</b>										
Net cash from (used) operating	11 269	40 933	34 963	52 982	46 320	46 320	43 116	69 994	79 730	68 407
Net cash from (used) investing	(37 364)	(49 665)	(34 857)	(45 031)	(46 934)	(46 934)	(46 218)	(66 582)	(66 966)	(52 025)
Net cash from (used) financing	875	9 527	(3 276)	4 781	4 781	4 781	4 781	6 080	(3 579)	(8 000)
Cash/cash equivalents at the year end	(25 220)	796	3 321	17 732	9 167	9 167	5 000	14 493	23 678	32 061
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	6 341	6 676	3 322	22 732	14 167	14 167	10 000	14 493	23 678	32 061
Application of cash and investments	(2 597)	8 783	25 305	(5 953)	(450)	(5 820)	7 423	9 331	5 758	(6 172)
Balance - surplus (shortfall)	8 938	(2 107)	(21 983)	28 685	14 617	19 987	2 577	5 162	17 920	38 233
<b>Asset management</b>										
Asset register summary (WDV)	67 195	68 503	104 372	85 369	94 753	94 753	107 931	107 931	98 757	68 140
Depreciation & asset impairment	12 310	13 956	13 592	15 248	15 248	15 248	16 000	16 000	16 500	17 500
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	5 948	5 778	5 228	7 969	7 258	7 258	15 593	15 593	16 497	17 454
<b>Free services</b>										
Cost of Free Basic Services provided	7 189	8 296	9 622	10 271	10 271	10 271	10 271	10 271	10 271	10 888
Revenue cost of free services provided	22 993	23 096	27 986	24 516	24 516	24 516	25 913	25 913	28 289	29 858
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy :	2	1	1	1	1	1	1	1	1	1
Refuse:	-	-	-	-	-	-	-	-	-	-

## **Explanatory notes to MBRR Table A1 - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the Municipality budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.



**Table 7 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		35 214	96 130	41 517	45 562	46 904	46 904	49 506	52 124	57 090
Executive and council		2 908	28 752	4 190	2 036	1 676	1 676	2 133	2 230	4 429
Budget and treasury office		26 358	60 426	36 293	36 833	38 158	38 158	41 939	44 386	47 029
Corporate services		5 948	6 952	1 034	6 693	7 070	7 070	5 434	5 507	5 633
<i>Community and public safety</i>		19 923	4 117	22 969	14 343	43 719	43 719	16 055	16 771	18 565
Community and social services		1 626	4 117	22 969	14 343	43 719	43 719	16 055	16 771	18 565
Sport and recreation		2 948	-	-	-	-	-	-	-	-
Public safety		4 690	-	-	-	-	-	-	-	-
Housing		10 606	-	-	-	-	-	-	-	-
Health		53	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 810	21 255	399	1 101	1 441	1 441	1 693	1 692	1 769
Planning and development		3 647	-	343	355	690	690	844	893	945
Road transport		5 163	21 255	56	746	751	751	849	799	824
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		113 822	78 066	105 478	126 418	131 542	126 114	154 956	165 662	173 374
Electricity		51 293	55 874	63 020	70 709	80 621	75 193	91 201	98 022	102 966
Water		39 971	11 943	25 073	29 981	25 980	25 980	36 808	37 456	40 179
Waste water management		14 808	5 456	9 157	13 457	13 373	13 373	14 944	17 258	16 355
Waste management		7 750	4 793	8 228	12 271	11 568	11 568	12 003	12 926	13 874
<i>Other</i>	4	59	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	177 828	199 568	170 363	187 424	223 606	218 178	222 210	236 249	250 798
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		42 173	69 174	54 987	57 635	62 155	56 491	58 783	61 937	67 457
Executive and council		14 247	8 404	8 233	8 805	8 449	8 418	8 838	9 331	9 901
Budget and treasury office		17 508	42 094	27 620	30 505	34 040	28 407	34 943	35 775	37 351
Corporate services		10 418	18 676	19 134	18 325	19 667	19 667	15 003	16 832	20 206
<i>Community and public safety</i>		61 451	21 887	21 190	21 411	49 458	49 458	26 422	26 833	27 767
Community and social services		1 839	20 864	21 190	21 411	49 458	49 458	26 422	26 833	27 767
Sport and recreation		6 862	1 023	-	-	-	-	-	-	-
Public safety		49 492	-	-	-	-	-	-	-	-
Housing		2 043	-	-	-	-	-	-	-	-
Health		1 215	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 205	4 459	49 712	7 117	12 716	12 716	9 509	9 563	10 094
Planning and development		7 951	2 244	26 434	2 643	8 242	8 242	1 203	1 270	1 342
Road transport		7 254	2 215	23 278	4 474	4 474	4 474	8 306	8 293	8 752
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		60 025	62 219	78 254	101 238	98 529	98 529	126 756	135 619	141 981
Electricity		43 625	47 831	53 623	65 322	65 559	65 559	87 489	94 575	99 525
Water		6 675	10 513	15 425	23 161	20 215	20 215	23 389	24 395	25 300
Waste water management		6 575	3 180	4 500	5 385	5 385	5 385	7 732	8 051	8 328
Waste management		3 150	695	4 706	7 370	7 370	7 370	8 145	8 598	8 829
<i>Other</i>	4	463	20 737	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	179 317	178 476	204 143	187 401	222 857	217 194	221 469	233 953	247 299
<b>Surplus/(Deficit) for the year</b>		(1 489)	21 092	(33 780)	23	749	984	741	2 296	3 499

**Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification

**Table 8 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		780	–	4 193	2 036	1 676	1 676	2 130	2 230	4 429
Vote 2 - OFFICE OF MUNICIPAL MANAGER		2 183	28 752	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE		36 763	60 426	36 293	36 833	38 158	38 158	41 939	44 386	47 029
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		19 100	3 919	22 966	14 343	43 719	43 719	16 055	16 771	18 565
Vote 5 - CORPORATE AND STRATEGIC SERVICES		8 262	6 952	1 034	6 693	7 070	7 070	5 434	5 507	5 633
Vote 6 - ENGINEERING AND PLANNING SERVICES		110 740	95 402	105 877	127 519	132 983	127 554	156 652	167 355	175 142
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	177 828	195 451	170 363	187 424	223 607	218 178	222 210	236 249	250 798
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		6 069	4 363	4 961	4 721	4 774	4 774	4 998	5 292	5 588
Vote 2 - OFFICE OF MUNICIPAL MANAGER		10 487	4 041	3 273	4 084	3 675	3 675	3 840	4 039	4 313
Vote 3 - FINANCIAL SERVICE		18 226	42 094	28 560	30 505	34 040	28 407	34 943	35 775	37 351
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		31 489	42 624	21 193	21 411	49 458	49 427	26 422	26 833	27 767
Vote 5 - CORPORATE AND STRATEGIC SERVICES		22 212	18 676	22 698	18 325	19 667	19 667	15 003	16 832	20 206
Vote 6 - ENGINEERING AND PLANNING SERVICES		90 834	66 678	123 458	108 355	111 245	111 245	136 263	145 182	152 076
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	179 317	178 476	204 143	187 401	222 857	217 194	221 469	233 953	247 301
Surplus/(Deficit) for the year	2	(1 489)	16 975	(33 780)	23	750	984	741	2 296	3 497

**Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality

**Table 9 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	24 031	27 130	30 190	32 354	31 574	31 574	31 573	35 901	38 059	40 350
Property rates - penalties & collection charges		—	—	—	—	780	780	780	900	950	1 000
Service charges - electricity revenue	2	48 856	52 537	54 894	62 524	70 013	70 013	65 270	71 990	76 191	80 382
Service charges - water revenue	2	9 459	9 282	11 210	18 378	17 192	17 192	17 191	27 438	28 582	30 800
Service charges - sanitation revenue	2	5 518	5 883	7 878	6 637	6 700	6 700	6 700	7 283	8 239	8 694
Service charges - refuse revenue	2	3 341	3 232	4 887	6 552	5 974	5 974	5 974	6 283	6 706	7 451
Service charges - other		—	—	—	—	1 895	1 895	1 212	—	—	—
Rental of facilities and equipment		2 745	2 826	2 818	3 332	3 383	3 383	3 383	3 579	3 786	4 006
Interest earned - external investments		1 474	676	242	289	217	217	217	230	243	258
Interest earned - outstanding debtors		2 283	2 712	2 717	2 573	2 943	2 943	2 943	3 113	3 294	3 485
Dividends received		—	—	—	—	—	—	—	—	—	—
Fines		3 337	1 746	2 590	1 326	2 717	2 717	2 717	2 874	3 041	3 218
Licences and permits		764	819	877	—	909	909	909	961	1 017	1 076
Agency services		972	1 053	1 246	1 966	1 306	1 306	1 306	1 382	1 462	1 547
Transfers recognised - operational		37 019	34 069	48 431	44 510	70 390	70 390	70 390	54 155	58 438	62 166
Other revenue	2	9 372	11 444	2 383	1 384	2 013	2 013	2 013	2 120	2 240	2 367
Gains on disposal of PPE		—	—	—	5 600	5 600	5 600	5 600	4 000	4 000	4 000
Total Revenue (excluding capital transfers and contributions)		149 171	153 408	170 363	187 425	223 606	223 606	218 178	222 210	236 249	250 798
Expenditure By Type											
Employee related costs	2	57 587	58 230	67 027	66 683	66 683	66 683	61 604	64 723	68 016	71 993
Remuneration of councillors		3 569	3 457	4 076	4 451	4 487	4 487	4 487	4 675	4 951	5 228
Debt impairment	3	8 228	3 331	6 959	8 000	8 000	8 000	8 000	8 000	8 500	9 000
Depreciation & asset impairment	2	12 310	13 956	13 592	15 248	15 248	15 248	15 248	16 000	16 500	17 500
Finance charges		3 220	3 649	4 810	4 320	4 320	4 320	4 320	4 820	5 090	5 375
Bulk purchases	2	43 423	50 436	56 020	55 000	57 500	57 500	56 915	60 692	64 091	67 680
Other materials	8	5 948	5 778	—	—	—	—	—	—	—	—
Contracted services		—	—	—	—	—	—	—	—	—	—
Transfers and grants		—	—	—	—	—	—	—	—	—	—
Other expenditure	4, 5	28 924	39 004	49 736	33 700	66 620	66 620	66 620	62 558	66 805	70 523
Loss on disposal of PPE		2 037	635	1 923	—	—	—	—	—	—	—
Total Expenditure		165 246	178 476	204 143	187 402	222 858	222 858	217 194	221 469	233 953	247 299
Surplus/(Deficit)											
Transfers recognised - capital		(16 075)	(25 068)	(33 780)	23	748	748	984	741	2 296	3 499
Contributions recognised - capital	6	28 658	46 160	35 057	40 902	37 844	37 844	37 844	57 222	64 955	51 535
Contributed assets		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Taxation		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Attributable to minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034
Share of surplus/ (deficit) of associate	7	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year		12 583	21 092	1 277	40 925	38 592	38 592	38 828	57 963	67 251	55 034

**Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)**

1. Total revenue is R222 million in 2015/16 and escalates to R 236 million by 2016/17
2. Revenue to be generated from property rates is R35 million in the 2015/16 financial year and increases to R38 million by 2016/17 which represents 0.92 per cent of the operating revenue base
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totaling **112** million for the **2015/2016** financial year and increasing to R119 million by 2015/16

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF.

**Figure 1 Expenditure by major type**

5. Bulk purchases have significantly increased over the 2015/16 to 2016/17 period escalating from R 57 million to R 60 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.
6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

**Table 10 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	122	-	-	-	-	-	-	-
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		-	-	9	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		-	-	5 623	2 150	2 150	2 150	2 150	2 700	15 500	28 455
Vote 5 - CORPORATE AND STRATEGIC SERVICES		-	-	218	300	300	300	300	300	300	300
Vote 6 - ENGINEERING AND PLANNING SERVICES		-	-	30 271	27 225	31 630	31 630	31 630	57 286	49 631	22 780
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	36 243	29 675	34 080	34 080	34 080	60 286	65 431	51 535
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		275	640	-	250	250	250	250	400	450	550
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		1 000	535	-	30	30	30	30	150	70	270
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		9 842	9 586	-	13 701	6 715	6 715	6 715	6 304	1 095	1 095
Vote 5 - CORPORATE AND STRATEGIC SERVICES		1 199	1 925	-	630	630	630	630	1 361	375	675
Vote 6 - ENGINEERING AND PLANNING SERVICES		24 635	44 270	-	5 897	10 381	10 381	10 381	2 081	3 521	1 900
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		36 951	56 956	-	20 508	18 006	18 006	18 006	10 296	5 511	4 490
<b>Total Capital Expenditure - Vote</b>		36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 582	70 942	56 025
<b>Capital Expenditure - Standard</b>											
<i>Governance and administration</i>		2 474	3 100	349	1 210	1 210	1 210	1 210	2 211	1 195	1 795
Executive and council		275	640	122	250	250	250	250	400	450	550
Budget and treasury office		1 000	535	9	30	30	30	30	150	70	270
Corporate services		1 199	1 925	218	930	930	930	930	1 661	675	975
<i>Community and public safety</i>		9 842	9 586	4 334	15 851	8 865	8 865	8 865	9 004	16 595	29 550
Community and social services		111	180	296	4 504	4 548	4 548	4 548	3 515	595	1 095
Sport and recreation		932	1 023	4 038	3 866	4 317	4 317	4 317	2 700	1 000	1 455
Public safety		135	-	-	-	-	-	-	-	-	-
Housing		8 664	8 383	-	7 481	-	-	-	2 789	15 000	27 000
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 677	3 650	6 215	5 476	5 425	5 425	5 425	5 918	4 506	5 341
Planning and development		351	-	-	-	-	-	-	-	-	-
Road transport		3 326	3 650	6 215	5 476	5 425	5 425	5 425	5 918	4 506	5 341
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 958	40 620	25 345	27 166	35 936	35 936	35 936	53 448	48 670	19 339
Electricity		552	5 380	4 630	6 000	5 365	5 365	5 365	12 500	5 500	3 000
Water		11 162	22 751	16 203	4 000	10 857	10 857	10 857	14 280	17 540	5 966
Waste water management		6 226	12 489	4 221	15 666	18 214	18 214	18 214	25 168	24 630	10 373
Waste management		3 018	-	291	1 500	1 500	1 500	1 500	1 500	1 000	-
Other		-	-	-	480	650	650	650	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 581	70 966	56 025
<b>Funded by:</b>											
National Government		23 350	42 192	30 525	31 271	35 650	35 650	35 650	51 773	49 955	24 535
Provincial Government		5 193	3 967	240	9 682	2 194	2 194	2 194	5 449	15 000	27 000
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		157	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 700	46 160	30 765	40 953	37 844	37 844	37 844	57 222	64 955	51 535
Public contributions & donations		-	2 500	3 460	7 790	12 155	12 155	12 155	11 580	3 121	-
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		8 251	8 296	2 018	1 440	2 087	2 087	2 087	1 780	2 890	4 490
<b>Total Capital Funding</b>	7	36 951	56 956	36 243	50 183	52 086	52 086	52 086	70 582	70 966	56 025

**Table 11 MBRR Table A6 - Budgeted Financial Position**

WC012 Cederberg - Table A6 Budgeted Financial Position

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS												
Current assets												
Cash			6 341	6 676	3 322	17 732	9 167	9 167	5 000	9 493	18 678	27 061
Call investment deposits	1		–	–	–	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Consumer debtors	1		29 420	35 597	26 941	40 116	40 116	40 116	40 116	45 116	46 818	47 818
Other debtors			382	2 347	1 337							
Current portion of long-term receivables			68	389	45							
Inv entry	2		3 139	2 882	2 782		2 750	2 750	2 750	2 782	2 900	3 135
Total current assets			39 350	47 890	34 427	62 848	57 033	57 033	52 866	62 391	73 396	83 014
Non current assets												
Long-term receivables			–	–	–							
Inv estments			–	–	–							
Inv estment property			66 510	67 942	67 889	41 941	41 941	41 941	41 941	41 941	41 941	41 941
Inv estment in Associate			–	–	–							
Property, plant and equipment	3		359 750	402 382	417 781	496 682	496 682	496 682	496 682	491 886	497 386	507 500
Agricultural			–	–	–							
Biological			–	–	–							
Intangible			685	561	240	726	726	726	726	825	850	855
Other non-current assets			–	–	–							
Total non current assets			426 945	470 885	485 910	539 349	539 349	539 349	539 349	534 652	540 177	550 296
TOTAL ASSETS			466 295	518 775	520 337	602 197	596 382	596 382	592 215	597 043	613 573	633 310
LIABILITIES												
Current liabilities												
Bank overdraft	1		–	–	–							
Borrowing	4		2 558	17 620	–	–	–	–	–	–	–	–
Consumer deposits			1 286	–	1 389	1 590	1 590	1 590	1 638	1 715	1 815	1 915
Trade and other payables	4		23 132	40 185	50 972	30 421	30 421	30 421	44 500	51 000	49 000	38 000
Provisions			7 720	–	12 167							
Total current liabilities			34 696	57 805	64 528	32 011	32 011	32 011	46 138	52 715	50 815	39 915
Non current liabilities												
Borrowing			8 687	17 436	14 251	27 959	27 959	27 959	22 959	34 539	37 660	43 660
Provisions			34 056	31 927	43 410	12 660	12 660	12 660	36 407	44 814	47 273	49 301
Total non current liabilities			42 743	49 363	57 661	40 619	40 619	40 619	59 366	79 353	84 933	92 961
TOTAL LIABILITIES			77 439	107 168	122 189	72 630	72 630	72 630	105 504	132 068	135 748	132 876
NET ASSETS			388 856	411 607	398 148	529 567	523 752	523 752	486 711	464 975	477 825	500 434
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			383 856	406 607	396 005	524 197	518 382	518 382	481 711	459 975	472 825	495 434
Reserves	4		5 000	5 000	2 143	5 370	5 370	5 370	5 000	5 000	5 000	5 000
Minorities' interests			–	–	–							
TOTAL COMMUNITY WEALTH/EQUITY			388 856	411 607	398 148	529 567	523 752	523 752	486 711	464 975	477 825	500 434

## Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

**Table 12 MBRR Table A7 - Budgeted Cash Flow Statement**

WC012 Cederberg - Table A7 Budgeted Cash Flows

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			95 550	98 207	110 454	124 244	133 159	133 159	131 216	34 961	37 059	39 283
Service charges							-	-	-	107 344	113 732	120 961
Other revenue							-	-	-	9 002	9 521	10 072
Government - operating		1	36 133	33 569	48 572	44 510	70 390	70 390	70 390	54 155	58 438	62 166
Government - capital		1	28 656	46 160	36 243	40 902	37 844	37 844	37 844	57 222	64 955	51 535
Interest			3 757	3 387	2 959	2 604	881	881	881	1 008	1 067	1 129
Dividends										-	-	-
Payments												
Suppliers and employees			(149 607)	(136 740)	(160 881)	(157 478)	(194 154)	(194 154)	(195 415)	(191 398)	(202 613)	(214 174)
Finance charges			(3 220)	(3 649)	(2 384)	(1 800)	(1 800)	(1 800)	(1 800)	(2 300)	(2 428)	(2 564)
Transfers and Grants		1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			11 269	40 933	34 963	52 982	46 320	46 320	43 116	69 994	79 730	68 407
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			111	-	854	5 152	5 152	5 152	5 152	4 000	4 000	4 000
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(37 475)	(49 665)	(35 711)	(50 183)	(52 086)	(52 086)	(51 370)	(70 582)	(70 966)	(56 025)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(37 364)	(49 665)	(34 857)	(45 031)	(46 934)	(46 934)	(46 218)	(66 582)	(66 966)	(52 025)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			3 032	12 000	-	7 790	7 790	7 790	7 790	11 580	3 121	-
Increase (decrease) in consumer deposits			77	77	26	-	-	-	-	-	-	-
Payments												
Repayment of borrowing			(2 234)	(2 550)	(3 302)	(3 009)	(3 009)	(3 009)	(3 009)	(5 500)	(6 700)	(8 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES			875	9 527	(3 276)	4 781	4 781	4 781	4 781	6 080	(3 579)	(8 000)
NET INCREASE/ (DECREASE) IN CASH HELD			(25 220)	796	(3 170)	12 732	4 167	4 167	1 679	9 493	9 186	8 382
Cash/cash equivalents at the year begin:		2			6 491	5 000	5 000	5 000	3 322	5 000	14 493	23 678
Cash/cash equivalents at the year end:		2	(25 220)	796	3 321	17 732	9 167	9 167	5 000	14 493	23 678	32 061

References

### Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R14 million as at the end of the 2015/16 financial year and escalates to R 23 million by 2016/17

**Table 13 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(25 220)	796	3 321	17 732	9 167	9 167	5 000	14 493	23 678	32 061
Other current investments > 90 days		31 561	5 880	1	5 000	5 000	5 000	5 000	0	(0)	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		6 341	6 676	3 322	22 732	14 167	14 167	10 000	14 493	23 678	32 061
Application of cash and investments											
Unspent conditional transfers		1 650	1 124	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(4 247)	7 658	25 305	(5 953)	(5 820)	(5 820)	7 423	9 331	5 758	(6 172)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5					5 370					
Total Application of cash and investments:		(2 597)	8 783	25 305	(5 953)	(450)	(5 820)	7 423	9 331	5 758	(6 172)
Surplus(shortfall)		8 938	(2 107)	(21 983)	28 685	14 617	19 987	2 577	5 162	17 920	38 233

**Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".



## Table 26 MBRR Table A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	36 951	56 956	36 243	50 183	52 086	52 086	70 582	70 966	56 025
Infrastructure - Road transport		7 286	6 250	874	5 476	5 425	5 425	5 758	3 336	3 991
Infrastructure - Electricity		5 316	5 300	872	6 000	5 365	5 365	12 500	5 500	3 000
Infrastructure - Water		7 426	37 498	1 697	4 000	10 857	10 857	13 975	16 964	5 666
Infrastructure - Sanitation		9 590	1 000	7 634	15 666	18 214	18 214	25 053	24 355	10 123
Infrastructure - Other		—	750	19 223	480	650	650	580	1 621	—
Infrastructure		29 618	50 708	30 300	31 622	40 511	40 511	57 867	57 776	22 780
Community		959	2 616	4 761	8 835	9 330	9 330	7 006	1 600	2 155
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	7 481	—	—	2 789	15 000	27 000
Other assets	6	5 850	3 542	1 182	2 245	2 245	2 245	2 920	2 590	4 090
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		524	—	—	—	—	—	—	—	—
<b>Total Renewal of Existing Assets</b>	2	—	—	—	—	—	—	—	—	—
Infrastructure - Road transport		—	—	—	—	—	—	—	—	—
Infrastructure - Electricity		—	—	—	—	—	—	—	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		—	—	—	—	—	—	—	—	—
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Infrastructure		—	—	—	—	—	—	—	—	—
Community		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets	6	—	—	—	—	—	—	—	—	—
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
<b>Total Capital Expenditure</b>	4	—	—	—	—	—	—	—	—	—
Infrastructure - Road transport		7 286	6 250	874	5 476	5 425	5 425	5 758	3 336	3 991
Infrastructure - Electricity		5 316	5 300	872	6 000	5 365	5 365	12 500	5 500	3 000
Infrastructure - Water		7 426	37 498	1 697	4 000	10 857	10 857	13 975	16 964	5 666
Infrastructure - Sanitation		9 590	1 000	7 634	15 666	18 214	18 214	25 053	24 355	10 123
Infrastructure - Other		—	750	19 223	480	650	650	580	1 621	—
Infrastructure		29 618	50 708	30 300	31 622	40 511	40 511	57 867	57 776	22 780
Community		959	2 616	4 761	8 835	9 330	9 330	7 006	1 600	2 155
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	7 481	—	—	2 789	15 000	27 000
Other assets		5 850	3 542	1 182	2 245	2 245	2 245	2 920	2 590	4 090
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		524	—	—	—	—	—	—	—	—
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	36 951	56 956	36 243	50 183	52 086	52 086	70 582	70 966	56 025
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	—	—	—	—	—	—	—	—	—
Infrastructure - Road transport		—	—	874	5 476	5 425	5 425	5 758	3 336	3 991
Infrastructure - Electricity		—	—	872	6 000	5 365	5 365	12 500	5 500	3 000
Infrastructure - Water		—	—	1 697	4 000	10 857	10 857	13 975	16 964	5 666
Infrastructure - Sanitation		—	—	7 634	15 666	18 214	18 214	25 053	24 355	10 123
Infrastructure - Other		—	—	19 223	480	650	650	580	1 621	—
Infrastructure		—	—	30 300	31 622	40 511	40 511	57 867	57 776	22 780
Community		—	—	4 761	8 835	9 330	9 330	7 006	1 600	2 155
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		66 510	67 942	67 889	41 941	41 941	41 941	41 941	41 941	41 941
Other assets		—	—	1 182	2 245	2 245	2 245	292	2 590	409
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		685	561	240	726	726	726	825	850	855
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	67 195	68 503	104 372	85 369	94 753	94 753	107 931	98 757	68 140
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		12 310	13 956	13 592	15 248	15 248	15 248	16 000	16 500	17 500
<b>Repairs and Maintenance by Asset Class</b>	3	5 948	5 778	5 228	7 268	7 258	7 258	15 593	16 497	17 454
Infrastructure - Road transport		921	938	386	1 435	1 310	1 310	1 455	1 539	1 628
Infrastructure - Electricity		1 411	610	667	600	580	580	4 320	4 570	4 835
Infrastructure - Water		412	1 480	1 126	3 105	2 705	2 705	7 145	7 559	7 997
Infrastructure - Sanitation		471	535	819	805	785	785	1 075	1 137	1 203
Infrastructure - Other		327	125	163	405	380	380	335	354	374
Infrastructure		3 542	3 688	3 161	6 350	5 760	5 760	14 330	15 159	16 037
Community		322	120	173	441	441	441	553	584	618
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets	6, 7	2 084	1 970	1 894	1 178	1 057	1 057	711	754	798
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		18 258	19 734	18 820	23 217	22 506	22 506	31 593	32 997	34 954
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		1.7%	1.4%	1.3%	1.6%	1.5%	1.5%	3.2%	3.3%	3.4%
<b>Renewal and R&amp;M as a % of PPE</b>		9.0%	8.0%	5.0%	9.0%	8.0%	8.0%	14.0%	17.0%	26.0%

### Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset

**Table 14 MBRR Table A10 - Basic Service Delivery Measurement**

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		6 139	6 453	6 967	7 367	7 367	7 367	7 467	8 214	8 300
Piped water inside yard (but not in dwelling)		74	74	74	79	79	79	79	79	80
Using public tap (at least min.service level)	2	1 157	1 226	1 295	1 382	1 382	1 382	1 469	1 616	1 700
Other water supply (at least min.service level)	4	—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		7 370	7 753	8 336	8 828	8 828	8 828	9 015	9 909	10 080
Using public tap (< min.service level)	3	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	4	—	—	—	—	—	—	—	—	—
No water supply		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
<b>Total number of households</b>	5	7 370	7 753	8 336	8 828	8 828	8 828	9 015	9 909	10 080
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		7 185	7 392	7 016	7 416	7 416	7 416	7 516	8 268	8 280
Flush toilet (with septic tank)		354	354	354	378	378	378	378	378	378
Chemical toilet		—	—	—	—	—	—	—	—	—
Pit toilet (ventilated)		—	—	—	—	—	—	—	—	—
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		7 539	7 746	7 370	7 794	7 794	7 794	7 894	8 646	8 658
Bucket toilet		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
<b>Total number of households</b>	5	7 539	7 746	7 370	7 794	7 794	7 794	7 894	8 646	8 658
<b>Energy:</b>										
Electricity (at least min.service level)		1 134	1 400	1 325	1 830	1 830	1 830	1 900	2 090	2 100
Electricity - prepaid (min.service level)		4 816	5 400	5 719	6 110	6 110	6 110	6 200	6 820	7 000
<i>Minimum Service Level and Above sub-total</i>		5 950	6 800	7 044	7 940	7 940	7 940	8 100	8 910	9 100
Electricity (< min.service level)		1 563	1 439	1 315	1 404	1 404	1 404	1 404	1 404	1 425
Electricity - prepaid (< min. service level)		—	—	—	—	—	—	—	—	—
Other energy sources		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		1 563	1 439	1 315	1 404	1 404	1 404	1 404	1 404	1 425
<b>Total number of households</b>	5	7 513	8 239	8 359	9 344	9 344	9 344	9 504	10 314	10 525
<b>Refuse:</b>										
Removed at least once a week		7 287	7 355	5 831	7 419	7 419	7 419	7 519	8 271	8 300
<i>Minimum Service Level and Above sub-total</i>		7 287	7 355	5 831	7 419	7 419	7 419	7 519	8 271	8 300
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		—	—	—	—	—	—	—	—	—
Using own refuse dump		—	—	—	—	—	—	—	—	—
Other rubbish disposal		—	—	—	—	—	—	—	—	—
No rubbish disposal		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
<b>Total number of households</b>	5	7 287	7 355	5 831	7 419	7 419	7 419	7 519	8 271	8 300
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100	2 100
Sanitation (free minimum level service)		1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100	2 100
Electricity/other energy (50kwh per household per month)		1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100	2 100
Refuse (removed at least once a week)		1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100	2 100
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		394	414	435	464	464	464	464	464	492
Sanitation (free sanitation service)		1 813	1 931	2 056	2 195	2 195	2 195	2 195	2 195	2 327
Electricity/other energy (50kwh per household per month)		3 907	4 806	5 911	6 310	6 310	6 310	6 310	6 310	6 689
Refuse (removed once a week)		1 075	1 145	1 220	1 302	1 302	1 302	1 302	1 302	1 380
<b>Total cost of FBS provided (minimum social package)</b>		7 189	8 296	9 622	10 271	10 271	10 271	10 271	10 271	10 888
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	150 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (Rand per household per month)		101	107	114	122	122	122	122	122	122
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		—	—	—	—	—	—	—	—	—
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		705	762	823	878	878	878	878	878	878
Property rates (other exemptions, reductions and rebates)		—	—	—	—	—	—	—	—	—
Water		14 018	15 139	16 350	16 382	16 382	16 382	17 365	19 102	20 248
Sanitation		394	680	2 056	883	883	883	936	1 030	1 091
Electricity/other energy		1 813	1 931	2 056	2 500	2 500	2 500	2 600	2 860	3 032
Refuse		3 907	1 650	1 220	802	802	802	850	935	991
Municipal Housing - rental rebates		1 075	1 800	—	—	—	—	—	—	—
Housing - top structure subsidies		—	—	—	—	—	—	—	—	—
Other		1 081	1 134	1 191	1 271	1 271	1 271	1 271	1 271	1 271
<b>Total revenue cost of free services provided (total social package)</b>	6	22 993	23 096	27 986	24 516	24 516	24 516	25 913	28 289	29 858

## Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

## Part 2 – Supporting Documentation

### 2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 30 August 2014. Key dates applicable to the process were:

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

#### 2.1.2 Community Consultation

The draft 2015/16 MTREF as considered before Council on 31 March 2015 for community consultation was published on the municipality's website, and hard copies were made available at municipal notice boards and various libraries

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

- 

## **2.2 Overview of alignment of annual budget with IDP**

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

**Table 15 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue**

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Implement Strategies to Ensure that the municipality is financial viable	Financial Viability and Sustainability			36 763	33 400	4 193	2 036	1 676	1 676	2 133	2 230	4 429
Sustainable Basic Service Delivery and infrastructure Development	Provision and maintenance of municipal Services Meet Community services backlogs			110 740	155 269	140 934	168 422	170 827	170 827	213 871	232 310	226 677
Good Governance,community Development and community participation	Provision of Democratic and accountable governance			780	1 650	1 034	6 693	7 070	7 070	5 434	5 507	5 633
Mainstreaming sustainability and optimising resource efficiency	Improve internal processes,provide training and implement performance management processes			2 183								
				8 262	3 625	36 293	36 833	38 158	38 158	41 939	44 386	47 029
Facilitate Economic Growth in the municipal area	Promotion of tourism, agriculture and economic development			19 101	5 624	22 966	14 343	43 719	43 719	16 055	16 771	18 565
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	177 829	199 568	205 420	228 327	261 450	261 450	279 432	301 204	302 333

**Table 16 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure**

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Implement Strategies to Ensure that the municipality is financial viable	Financial Viability and Sustainability			20 106	38 566	8 234	8 805	8 449	8 449	34 943	35 775	37 351	
						-							
Sustainable Basic Service Delivery and infrastructure Development	Provision and maintenance of municipal Services  Meet Community services backlogs			41 050	96 474	123 458	108 355	111 245	111 245	136 263	145 182	152 075	
Mainstreaming sustainability and optimising resource efficiency	Improve internal processes,provide training and implement performance			36 909	22 719	28 560	30 505	34 040	34 040	15 003	16 832	20 206	
						-							
Good Governance,community Development and community participation	Provision of Democratic and accountable governance			23 758	-	22 698	18 325	19 667	19 667	8 838	9 331	9 901	
Facilitate Economic Growth in the municipal area	Promotion of tourism, agriculture and economic development			43 423	20 717	21 193	21 412	49 457	49 457	26 422	26 833	27 766	
Allocations to other priorities													
Total Expenditure				1	165 246	178 476	204 143	187 402	222 858	222 858	221 469	233 953	247 299

**Table 17 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ENGINEERING &amp; PLANNING SERVICES</b>										
<b>SUSTAINABLE DELIVERY OF BASIC WATER DISTRIBUTION</b>										
<i>To provide a high quality of water services and</i>	completion of project	0.0%	34.1%	44.1%	8.0%	0%	44%	20%	25%	11%
<b>Sewerage</b>										
<i>To ensure a high quality and environmentally sound sewerage system</i>	completion of project	0.0%	17.5%	17.2%	31.2%	0.0%	31.2%	36.0%	35.0%	19.0%
<b>Solid waste</b>										
<i>Access to Refuse removal</i>	completion of project	0.0%	0.0%	2.5%	3.0%	0.0%	3.0%	2.0%	1.4%	0.0%
<b>Electricity</b>										
<b>Electricity Distribution</b>										
<i>Provision of new Electricity connections</i>	completion of project	0.0%	6.4%	14.6%	12.0%	0.0%	12.0%	18.0%	8.0%	5.0%
<b>Roads</b>										
<i>To Develop and maintain the urban road in all towns</i>	completion of project	0.0%	7.5%	11.1%	10.9%	0%	11%	8%	6%	10%
<b>Environmental Protection</b>										
<i>Emsire clean and healthy environment</i>	completion of project	0.0%	0.0%	0.0%	1.0%	0.0%	1.0%	0.0%	0.0%	0.0%
<b>COMMUNITY AND SOCIAL SERVICES</b>										
<b>Improve livings condition through HOUSING</b>										
<i>Improve livings condition through human</i>	Completion of project	0.0%	25.8%	0.0%	14.9%	0.0%	14.9%	4.0%	21.0%	48.0%
<b>Sport &amp; Recreation</b>										
<i>Effective Sport Facilities</i>	completion of project	0.0%	6.2%	5.2%	7.7%	0.0%	7.7%	4.0%	1.0%	3.0%
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>CORPORATE &amp; STRATEGIC SERVICES</b>										
<b>To lead and manage corporate</b>										
<i>Ensure effective and efficient corporate</i>	Completion of project	0.0%	1.0%	0.5%	1.9%	0.0%	1.9%	2.0%	1.0%	2.0%
<b>Ensure Financial sustainably</b>										
<i>Financial prudence with unqualified Report</i>	Completion of project	0.0%	0.6%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>						0.0%	0.0%	0.0%	0.0%	0.0%
<b>And so on for the rest of the Votes</b>										
						0.0%	0.0%	0.0%	0.0%	0.0%

**Table 18 MBRR Table SA8 - Performance indicators and benchmarks**

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks

WC012 Cedarberg - Supporting Table S16 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>											
Credit Rating		10	10								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.3%	3.5%	4.0%	3.9%	3.3%	3.3%	3.4%	4.7%	5.0%	5.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.9%	5.2%	6.7%	5.1%	4.8%	4.8%	5.0%	6.1%	6.6%	7.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	36.7%	111.1%	0.0%	84.4%	54.7%	54.7%	54.7%	86.7%	52.1%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	173.7%	348.7%	665.0%	520.7%	520.7%	520.7%	459.2%	690.8%	753.2%	873.2%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.1	0.8	0.5	2.0	1.8	1.8	1.1	1.2	1.4	2.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	0.8	0.5	2.0	1.8	1.8	1.1	1.2	1.4	2.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.1	0.1	0.7	0.4	0.4	0.2	0.3	0.5	0.8
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		86.3%	82.8%	90.8%	90.7%	90.3%	90.3%	92.4%	92.4%	92.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		86.3%	82.8%	90.8%	90.7%	90.3%	90.3%	92.4%	92.4%	92.4%	92.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.0%	25.0%	16.6%	21.4%	17.9%	17.9%	18.4%	20.3%	19.8%	19.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	55.0%	58.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		-85.2%	4909.5%	1534.8%	171.6%	331.9%	331.9%	889.9%	351.9%	206.9%	118.5%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	11494670	6188434	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 084	511	-	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.6%	38.0%	39.3%	35.6%	29.8%	29.8%	28.2%	29.1%	28.8%	28.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.0%	40.2%	39.3%	38.0%	31.8%	29.6%		30.9%	30.9%	30.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.0%	3.8%	3.1%	4.3%	3.2%	3.2%		7.0%	7.0%	7.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.4%	11.5%	10.8%	10.4%	8.8%	8.8%	9.0%	9.4%	9.1%	9.1%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	18.9	19.1	21.7	36.7	36.7	36.7	22.7	21.6	19.5	20.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	31.8%	38.0%	25.3%	30.9%	29.2%	29.2%	30.4%	29.4%	28.8%	27.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(2.4)	0.1	0.3	1.4	0.7	0.7	0.4	1.1	1.7	2.1



WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

[illegible]

**Table 20 MBRR SA25 - Budgeted monthly revenue and expenditure**

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
<b>Revenue By Source</b>																
Property rates		2 890	2 915	2 782	3 215	3 150	3 015	2 915	2 915	2 925	2 915	2 815	3 450	35 901	38 059	40 350
Property rates - penalties & collection charges		85	65	75	66	95	66	67	55	98	95	85	48	900	950	1 000
Service charges - electricity revenue		5 815	5 912	6 605	6 125	5 515	5 413	5 915	5 313	6 215	5 915	6 125	7 123	71 990	76 191	80 382
Service charges - water revenue		1 515	2 012	2 150	2 615	2 715	2 815	2 725	2 415	2 150	2 215	2 200	1 911	27 438	28 582	30 800
Service charges - sanitation revenue		610	625	635	550	623	625	625	616	585	615	622	552	7 283	8 239	8 694
Service charges - refuse revenue		585	514	525	550	440	515	525	514	525	501	515	574	6 283	6 706	7 451
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		151	201	800	475	210	135	200	275	390	410	220	112	3 579	3 786	4 006
Interest earned - external investments		6	29	24	21	11	12	27	26	20	22	19	13	230	243	258
Interest earned - outstanding debtors		259	264	211	258	265	279	288	211	202	203	285	388	3 113	3 294	3 485
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines		240	239	222	215	255	236	242	215	215	215	233	347	2 874	3 041	3 218
Licences and permits		85	81	83	76	67	71	65	55	83	98	89	108	961	1 017	1 076
Agency services		115	123	109	115	117	141	132	125	110	109	101	85	1 382	1 462	1 547
Transfers recognised - operational		13 791	3 335	12 251	—	11 746	—	—	335	11 411	1 286	—	—	54 155	58 438	62 166
Other revenue		167	155	199	199	177	165	185	124	195	199	105	250	2 120	2 240	2 367
Gains on disposal of PPE		—	—	—	—	—	—	—	2 000	2 000	—	—	—	4 000	4 000	4 000
Total Revenue (excluding capital transfers and contributions)		26 314	16 470	26 671	14 480	25 386	13 488	13 911	15 194	27 124	14 798	13 414	14 962	222 210	236 249	250 798
<b>Expenditure By Type</b>																
Employee related costs		5 319	5 319	5 212	5 211	6 937	5 156	5 212	5 212	5 321	5 115	5 219	5 491	64 723	68 016	71 993
Remuneration of councillors		389	389	389	389	389	389	389	389	389	389	389	396	4 675	4 951	5 228
Debt impairment		667	667	667	667	667	667	667	667	667	667	667	663	8 000	8 500	9 000
Depreciation & asset impairment		1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 337	16 000	16 500	17 500
Finance charges		31	32	1 150	58	88	95	127	313	1 250	458	615	603	4 820	5 090	5 375
Bulk purchases		5 900	5 600	4 315	4 360	4 400	4 850	5 315	5 515	5 415	5 215	5 213	4 594	60 692	64 091	67 680
Other materials		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure		11 795	3 766	7 563	1 446	3 431	3 818	14 240	1 138	3 815	3 612	415	7 519	62 558	66 805	70 523
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		25 434	17 106	20 629	13 464	17 245	16 308	27 283	14 567	18 190	16 789	13 851	20 603	221 469	233 953	247 299
Surplus/(Deficit)		880	(636)	6 042	1 016	8 141	(2 821)	(13 372)	627	8 934	(1 991)	(437)	(5 641)	741	2 296	3 499
Transfers recognised - capital		3 000	7 640	3 000	4 967	7 640	10 000	—	10 975	—	10 000	—	—	57 222	64 955	51 535
Contributions recognised - capital		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3 880	7 004	9 042	5 983	15 781	7 180	(13 372)	11 602	8 934	8 009	(437)	(5 641)	57 963	67 251	55 034
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	3 880	7 004	9 042	5 983	15 781	7 180	(13 372)	11 602	8 934	8 009	(437)	(5 641)	57 963	67 251	55 034

**Table 21 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

WC012 Cederberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2015/16											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL			2 130	–	–	–	–	–	–	–	–	–	–	–	2 130	2 230	4 429
Vote 2 - OFFICE OF MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICE			2 770	4 283	2 686	3 015	2 901	2 915	2 723	2 865	2 833	2 886	2 719	9 343	41 939	44 386	47 029
Vote 4 - COMMUNITY DEVELOPMENT SERVICES			8 134	307	425	385	415	615	725	815	925	815	416	2 078	16 055	16 771	18 565
Vote 5 - CORPORATE AND STRATEGIC SERVICES			634	525	312	298	415	216	415	851	215	415	83	1 055	5 434	5 507	5 633
Vote 6 - ENGINEERING AND PLANNING SERVICES			12 646	11 355	23 248	10 782	21 655	9 742	10 048	10 663	23 151	10 682	10 196	2 484	156 652	167 355	175 142
Total Revenue by Vote			26 314	16 470	26 671	14 480	25 386	13 488	13 911	15 194	27 124	14 798	13 414	14 960	222 210	236 249	250 798
Expenditure by Vote to be appropriated																	
Vote 1 - EXECUTIVE AND COUNCIL			425	425	471	389	445	385	465	390	389	389	389	436	4 998	5 292	5 588
Vote 2 - OFFICE OF MUNICIPAL MANAGER			225	275	351	255	346	375	416	392	385	206	325	289	3 840	4 039	4 313
Vote 3 - FINANCIAL SERVICE			2 541	2 475	2 412	2 615	3 875	2 151	2 541	2 618	2 515	2 672	3 126	5 403	34 943	35 775	37 351
Vote 4 - COMMUNITY DEVELOPMENT SERVICES			1 519	2 130	2 134	2 145	3 159	2 440	2 150	2 415	2 160	2 200	1 515	2 455	26 422	26 833	27 767
Vote 5 - CORPORATE AND STRATEGIC SERVICES			1 562	1 366	1 352	1 716	1 862	1 062	892	1 862	919	1 062	189	1 160	15 003	16 832	20 206
Vote 6 - ENGINEERING AND PLANNING SERVICES			19 162	10 435	13 909	6 344	7 558	9 895	20 819	6 890	11 822	10 260	8 307	10 862	136 263	145 182	152 076
Total Expenditure by Vote			25 434	17 106	20 629	13 464	17 245	16 308	27 283	14 567	18 190	16 789	13 851	20 604	221 469	233 953	247 301
Surplus/(Deficit) before assoc.			880	(636)	6 043	1 016	8 141	(2 820)	(13 372)	627	8 934	(1 991)	(437)	(5 644)	741	2 296	3 497
Taxation			–	–										–	–	–	–
Attributable to minorities			–	–										–	–	–	–
Share of surplus/ (deficit) of associate			–	–										–	–	–	–
Surplus/(Deficit)		1	880	(636)	6 043	1 016	8 141	(2 820)	(13 372)	627	8 934	(1 991)	(437)	(5 644)	741	2 296	3 497

**Table 22 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)**

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		5 537	4 808	2 998	3 313	6 608	3 433	3 211	5 411	2 215	4 626	1 202	6 144	49 506	52 124	57 090
Executive and council		2 133												2 133	2 230	4 429
Budget and treasury office		2 770	4 283	2 686	3 015	6 193	2 915	2 723	4 560	2 000	4 211	1 119	5 464	41 939	44 386	47 029
Corporate services		634	525	312	298	415	518	488	851	215	415	83	680	5 434	5 507	5 633
<i>Community and public safety</i>		8 134	307	263	1 216	415	615	725	815	2 200	815	416	134	16 055	16 771	18 565
Community and social services		8 134	307	263	1 216	415	615	725	815	2 200	815	416	134	16 055	16 771	18 565
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		153	52	70	111	70	72	185	110	109	111	152	498	1 693	1 692	1 769
Planning and development		88	27	26	55	45	36	41	55	65	75	115	216	844	893	945
Road transport		65	25	44	56	25	36	144	55	44	36	37	282	849	799	824
Environmental protection																
<i>Trading services</i>		12 490	11 303	23 340	9 840	18 293	9 368	9 790	8 858	22 600	9 246	11 644	8 184	154 956	165 662	173 374
Electricity		9 780	8 152	20 030	6 125	5 515	5 413	5 915	5 313	8 340	5 915	4 672	6 031	91 201	98 022	102 966
Water		1 515	2 012	2 150	2 615	8 715	2 815	2 725	2 415	8 150	2 215	1 200	281	36 808	37 456	40 179
Waste water management		610	625	635	550	3 623	625	625	616	5 585	615	622	213	14 944	17 258	16 355
Waste management		585	514	525	550	440	515	525	514	525	501	5 150	1 659	12 003	12 926	13 874
<i>Other</i>																
<b>Total Revenue - Standard</b>		26 314	16 470	26 671	14 480	25 386	13 488	13 911	15 194	27 124	14 798	13 414	14 960	222 210	236 249	250 798
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		4 753	4 541	4 586	4 975	6 528	3 973	4 314	5 262	7 221	5 578	3 422	3 630	58 783	61 937	67 457
Executive and council		650	700	822	644	791	760	881	782	774	595	714	725	8 838	9 331	9 901
Budget and treasury office		2 541	2 475	2 412	2 615	3 875	2 151	2 541	2 618	5 528	3 921	2 519	1 747	34 943	35 775	37 351
Corporate services		1 562	1 366	1 352	1 716	1 862	1 062	892	1 862	919	1 062	189	1 159	15 003	16 832	20 206
<i>Community and public safety</i>		1 519	2 130	2 134	2 145	3 159	2 440	2 150	2 415	2 160	2 200	1 515	2 455	26 422	26 833	27 767
Community and social services		1 519	2 130	2 134	2 145	3 159	2 440	2 150	2 415	2 160	2 200	1 515	2 455	26 422	26 833	27 767
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		747	570	660	616	592	613	514	426	470	715	730	2 856	9 509	9 563	10 094
Planning and development		55	35	45	66	77	88	99	101	55	165	80	337	1 203	1 270	1 342
Road transport		692	535	615	550	515	525	415	325	415	550	650	2 519	8 306	8 293	8 752
Environmental protection																
<i>Trading services</i>		18 415	9 865	13 249	5 728	6 966	9 282	20 305	6 464	8 339	8 296	8 184	11 663	126 756	135 619	141 981
Electricity		16 313	6 015	10 000	3 874	4 025	6 193	16 061	3 011	5 145	5 215	5 145	6 493	87 489	94 575	99 525
Water		1 015	2 315	2 215	1 115	1 815	2 113	2 915	2 470	2 015	2 315	2 015	1 071	23 389	24 395	25 300
Waste water management		473	510	665	314	611	551	814	614	625	515	573	1 467	7 732	8 051	8 328
Waste management		614	1 025	369	425	515	425	515	369	554	251	451	2 632	8 145	8 598	8 829
<i>Other</i>																
<b>Total Expenditure - Standard</b>		25 434	17 106	20 629	13 464	17 245	16 308	27 283	14 567	18 190	16 789	13 851	20 603	221 469	233 953	247 299
<b>Surplus/(Deficit) before assoc.</b>		880	(636)	6 042	1 016	8 141	(2 820)	(13 372)	628	8 934	(1 991)	(437)	(5 643)	741	2 296	3 499
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	1	880	(636)	6 042	1 016	8 141	(2 820)	(13 372)	628	8 934	(1 991)	(437)	(5 643)	741	2 296	3 499

**Table 23 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>																
<u>Multi-year expenditure to be appropriated</u>	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		-	2 374	-	-	-	-	-	-	-	-	326	-	2 700	15 500	28 455
Vote 5 - CORPORATE AND STRATEGIC SERVICES		-	-	-	-	-	-	-	-	-	-	300	-	300	300	300
Vote 6 - ENGINEERING AND PLANNING SERVICES		-	-	2 388	-	11 733	17 645	5 133	4 115	-	3 252	7 277	5 743	57 286	49 631	22 114
Capital multi-year expenditure sub-total	2	-	2 374	2 388	-	11 733	17 645	5 133	4 115	-	3 252	7 903	5 743	60 286	65 431	50 869
<u>Single-year expenditure to be appropriated</u>																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	400	-	400	450	550
Vote 2 - OFFICE OF MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICE		-	-	-	-	-	-	-	-	-	-	150	-	150	70	270
Vote 4 - COMMUNITY DEVELOPMENT SERVICES		-	-	-	1 582	-	-	-	-	2 465	-	2 257	-	6 304	1 095	1 095
Vote 5 - CORPORATE AND STRATEGIC SERVICES		-	-	-	-	-	-	-	-	-	-	1 361	-	1 361	375	675
Vote 6 - ENGINEERING AND PLANNING SERVICES		-	-	-	-	-	-	-	-	-	-	2 081	-	2 081	3 521	1 900
Capital single-year expenditure sub-total	2	-	-	-	1 582	-	-	-	-	2 465	-	6 249	-	10 296	5 511	4 490
Total Capital Expenditure	2	-	2 374	2 388	1 582	11 733	17 645	5 133	4 115	2 465	3 252	14 152	5 743	70 582	70 942	55 359

**Table 24 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)**

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>																
<b>Capital Expenditure - Standard</b>	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	2 211	-	2 211	1 195	1 795
Executive and council		-	-	-	-	-	-	-	-	-	-	400	-	400	450	550
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	150	-	150	70	270
Corporate services		-	-	-	-	-	-	-	-	-	-	1 661	-	1 661	675	975
<i>Community and public safety</i>		-	2 374	-	1 582	-	-	-	-	1 104	-	3 944	-	9 004	16 595	29 550
Community and social services		-	-	-	1 582	-	-	-	-	572	-	1 361	-	3 515	595	1 095
Sport and recreation		-	2 374	-	-	-	-	-	-	-	-	326	-	2 700	1 000	1 455
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	532	-	2 257	-	2 789	15 000	27 000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	2 388	-	-	-	-	-	-	3 252	278	-	5 918	4 506	5 341
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	2 388	-	-	-	-	-	-	3 252	278	-	5 918	4 506	5 341
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	11 733	17 645	5 133	4 115	1 500	-	7 579	5 743	53 448	48 670	18 673
Electricity		-	-	-	-	-	-	5 133	-	-	-	1 624	5 743	12 500	5 500	3 000
Water		-	-	-	-	11 733	-	-	-	-	-	2 547	-	14 280	17 540	5 300
Waste water management		-	-	-	-	-	17 645	-	4 115	-	-	3 408	-	25 168	24 630	10 373
Waste management		-	-	-	-	-	-	-	-	1 500	-	-	-	1 500	1 000	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	2	-	2 374	2 388	1 582	11 733	17 645	5 133	4 115	2 604	3 252	14 012	5 743	70 581	70 966	55 359
<b>Funded by:</b>																
National Government		-	2 374	2 388	-	11 733	17 645	-	4 115	-	3 252	4 523	5 743	51 773	49 955	23 869
Provincial Government		-	-	-	1 582	-	-	-	-	1 104	-	2 763	-	5 449	15 000	27 000
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	2 374	2 388	1 582	11 733	17 645	-	4 115	1 104	3 252	7 286	5 743	57 222	64 955	50 869
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	5 133	-	1 500	-	4 947	-	11 580	3 121	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	1 780	-	1 780	2 890	4 490
<b>Total Capital Funding</b>		-	2 374	2 388	1 582	11 733	17 645	5 133	4 115	2 604	3 252	14 013	5 743	70 582	70 966	55 359

**Table 25 MBRR SA30 - Budgeted monthly cash flow**

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	2 770	2 833	2 686	3 015	2 901	2 915	2 723	2 865	2 833	2 886	2 719	2 960	34 106	36 156	38 333
Property rates - penalties & collection charges	73	57	64	58	82	59	63	46	92	88	78	95	855	903	950
Service charges - electricity revenue	5 577	5 826	6 544	6 056	5 152	5 323	5 766	5 221	6 125	5 815	5 900	5 085	68 391	72 381	76 363
Service charges - water revenue	1 452	1 974	2 015	2 515	2 619	2 741	2 652	2 315	2 015	2 110	2 120	1 538	26 066	27 153	29 260
Service charges - sanitation revenue	580	588	585	525	595	595	595	585	535	590	590	556	6 919	7 827	8 259
Service charges - refuse revenue	525	499	497	521	412	499	501	496	478	488	491	562	5 969	6 371	7 078
Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment	138	191	725	425	170	115	175	236	331	375	219	300	3 400	3 597	3 806
Interest earned - external investments	6	29	24	11	12	27	26	20	22	19	16	19	230	243	258
Interest earned - outstanding debtors	51	59	62	72	57	65	69	51	65	66	69	91	778	824	871
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	116	115	105	112	123	151	125	99	88	99	95	65	1 293	1 368	1 448
Licences and permits	76	55	85	93	88	77	65	69	75	76	83	71	913	966	1 022
Agency services	115	123	109	115	117	141	132	125	110	109	101	85	1 382	1 462	1 547
Transfer receipts - operational	13 791	3 335	12 251	—	11 746	—	—	335	11 411	1 286	—	—	54 155	58 438	62 166
Other revenue	167	155	199	199	177	165	185	124	195	199	105	144	2 014	2 128	2 249
<b>Cash Receipts by Source</b>	<b>25 437</b>	<b>15 838</b>	<b>25 952</b>	<b>13 717</b>	<b>24 252</b>	<b>12 873</b>	<b>13 076</b>	<b>12 588</b>	<b>24 374</b>	<b>14 206</b>	<b>12 586</b>	<b>11 573</b>	<b>206 471</b>	<b>219 816</b>	<b>233 610</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	3 000	7 640	3 000	4 967	7 640	10 000	—	10 975	—	10 000	—	—	57 222	64 955	50 869
Contributions recognised - capital & Contributed a	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	—	—	—	—	—	—	—	2 000	2 000	—	—	—	4 000	4 000	4 000
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	11 580	—	—	—	—	—	11 580	3 121	—
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (Increase) in non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Receipts by Source</b>	<b>28 437</b>	<b>23 478</b>	<b>28 952</b>	<b>18 684</b>	<b>31 892</b>	<b>22 873</b>	<b>24 656</b>	<b>25 563</b>	<b>26 374</b>	<b>24 206</b>	<b>12 586</b>	<b>11 573</b>	<b>279 273</b>	<b>291 893</b>	<b>288 479</b>
<b>Cash Payments by Type</b>															
Employee related costs	5 289	5 219	5 121	5 111	6 837	5 016	5 117	5 119	5 123	5 013	5 189	5 319	63 473	66 766	70 743
Remuneration of councillors	389	389	389	389	389	389	389	389	389	389	389	396	4 675	4 951	5 228
Finance charges	31	30	729	27	27	24	24	21	918	30	27	411	2 300	2 428	2 564
Bulk purchases - Electricity	5 730	5 514	4 160	4 260	4 340	4 650	5 156	5 216	5 312	5 120	5 125	5 055	59 636	62 976	66 503
Bulk purchases - Water & Sewer	88	88	88	125	88	211	55	65	65	55	55	73	1 056	1 115	1 178
Other materials	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	11 795	3 766	7 563	1 446	3 431	3 818	14 240	1 138	3 815	3 612	415	7 519	62 558	66 805	70 523
<b>Cash Payments by Type</b>	<b>23 323</b>	<b>15 006</b>	<b>18 050</b>	<b>11 358</b>	<b>15 111</b>	<b>14 108</b>	<b>24 980</b>	<b>11 947</b>	<b>15 622</b>	<b>14 219</b>	<b>11 200</b>	<b>18 773</b>	<b>193 698</b>	<b>205 041</b>	<b>216 738</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	—	2 374	2 388	1 582	11 733	17 645	5 133	4 115	2 465	3 252	14 152	5 743	70 582	70 966	55 359
Repayment of borrowing	176	176	758	198	233	193	259	203	950	225	173	1 956	5 500	6 700	8 000
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Payments by Type</b>	<b>23 499</b>	<b>17 556</b>	<b>21 197</b>	<b>13 137</b>	<b>27 077</b>	<b>31 946</b>	<b>30 372</b>	<b>16 266</b>	<b>19 037</b>	<b>17 695</b>	<b>25 525</b>	<b>26 472</b>	<b>269 780</b>	<b>282 707</b>	<b>280 097</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>4 938</b>	<b>5 922</b>	<b>7 755</b>	<b>5 547</b>	<b>4 815</b>	<b>(9 073)</b>	<b>(5 716)</b>	<b>9 297</b>	<b>7 336</b>	<b>6 511</b>	<b>(12 940)</b>	<b>(14 899)</b>	<b>9 493</b>	<b>9 186</b>	<b>8 382</b>
Cash/cash equivalents at the month/year begin:	5 000	9 938	15 861	23 615	29 162	33 977	24 904	19 188	28 485	35 821	42 332	29 392	5 000	14 493	23 678
Cash/cash equivalents at the month/year end:	9 938	15 861	23 615	29 162	33 977	24 904	19 188	28 485	35 821	42 332	29 392	14 493	14 493	23 678	32 061

May 2015

WC012 Cederberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			29 618	50 798	30 300	31 622	40 511	40 511	57 867	51 776	22 780
Infrastructure - Road transport			7 286	6 250	874	5 476	5 425	5 425	5 758	3 336	3 991
Roads, Pavements & Bridges			7 286	6 250	874	5 476	5 425	5 425	5 758	3 336	3 991
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			5 316	5 300	872	6 000	5 365	5 365	12 500	5 500	3 000
Generation			5 316	5 300	872	6 000	5 365	5 365	12 500	5 500	3 000
Transmission & Reticulation			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			7 426	37 498	1 697	4 000	10 857	10 857	13 975	16 964	5 666
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			4 405	-	1 697	4 000	10 857	10 857	10 975	13 964	-
Reticulation			3 021	37 498	-	-	-	-	3 000	3 000	5 666
Infrastructure - Sanitation			9 590	1 000	7 634	15 666	18 214	18 214	25 053	24 355	10 123
Reticulation			-	-	7 634	15 666	18 214	18 214	25 053	24 355	10 123
Sewerage purification			9 590	1 000	-	-	-	-	-	-	-
Infrastructure - Other			-	750	19 223	480	650	650	580	1 621	-
Waste Management			-	750	-	-	-	-	-	1 000	-
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	19 223	480	650	650	580	621	-
Community			959	2 616	4 761	8 835	9 330	9 330	7 006	1 600	2 155
Parks & gardens			-	106	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	3 881	3 881	3 881	3 060	1 300	1 855
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	20	2 355	2 807	2 807	-	-	-
Libraries			-	-	134	2 149	2 181	2 181	3 646	-	-
Recreational facilities			880	1 023	420	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			79	8	163	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-
Other			-	1 479	4 024	450	462	462	300	300	300
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	7 481	-	-	2 789	15 000	27 000
Housing development			-	-	-	7 481	-	-	2 789	15 000	27 000
Other			-	-	-	-	-	-	-	-	-
Other assets			5 850	3 542	1 182	2 245	2 245	2 245	2 920	2 590	4 090
General vehicles			561	761	-	-	-	-	-	-	-
Specialised vehicles			562	0	-	1 500	1 500	1 500	1 500	-	-
Plant & equipment			1 259	173	107	-	-	-	30	-	-
Computers - hardware/equipment			291	274	235	50	50	50	75	75	175
Furniture and other office equipment			476	719	-	30	30	30	485	305	705
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			301	81	308	450	450	450	145	145	345
Other Land			-	600	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	110	-	-	-	-	-	-
Other			2 400	933	421	215	215	215	685	2 065	2 865
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			524	-	-	-	-	-	-	-	-
Computers - software & programming			524	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1		36 951	56 956	36 243	50 183	52 086	52 086	70 582	70 966	56 025
Specialised vehicles			562	0	-	1 500	1 500	1 500	1 500	-	-
Refuse			562	0	-	1 500	1 500	1 500	1 500	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-